Canada School of Public Service

2013–14

Report on Plans and Priorities

Original version signed by :

The Honourable Tony Clement
President of the Treasury Board and Minister for the Federal Economic Development Initiative for Northern Ontario

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Minister's Message

As the minister responsible for the Canada School of Public Service (the School), I am pleased to present the School's 2013–14 Report on Plans and Priorities.

The School plays an important role in supporting the public service by providing learning opportunities that help develop knowledge, leadership and management competencies among public service employees across the country.

In the 2013–14 fiscal year, the School will continue to align its curriculum with government priorities, expand the use of technology within its programming, build on collaboration opportunities within and outside the public service and meet the needs of public servants, now and in the future.

As deputy heads adapt their business and transform their operations, the School is committed to offering relevant products and services designed to help them improve the efficiency and effectiveness of their organizations. Through these offerings, the School is continuing to support the transformation and renewal of the public service and foster a high-performing culture of excellence, resulting in better services for Canadians.

I invite you to read this report and visit the School's Web site (www.myschool-monecole.gc.ca) to learn more about the activities that the School provides to support a strong public service.

The Honourable Tony Clement
President of the Treasury Board and Minister for the
Federal Economic Development Initiative for Northern Ontario

Section I: Organizational Overview

Raison d'être

The Canada School of Public Service (the School) is the common learning service provider for the Public Service of Canada. The School has a legislative mandate to provide a range of learning activities to build individual and organizational capacity and management excellence within the public service.

The School has one strategic goal: to ensure that public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

Responsibilities

Established on April 1, 2004, under the *Public Service Modernization Act*[i] and operating under the authority of the *Canada School of Public Service Act*[ii] (CSPS Act), the School's primary responsibility is to provide a wide range of learning opportunities and develop a learning culture within the public service. The School has a direct effect on service to Canadians by increasing the skills of public service employees and the efficiency and effectiveness of public service organizations.

The School, a departmental corporation, is mandated under the CSPS Act to:

- encourage pride and excellence in the public service;
- foster a common sense of purpose, values and traditions in the public service;
- support deputy heads in meeting the learning needs of their organizations; and
- pursue excellence in public management and administration.

The School's program priorities are geared to delivering results in accordance with the Treasury Board's Policy on Learning, Training and Development[iii] (the Policy), which came into effect on January 1, 2006. The Policy highlights the value of learning, with particular emphasis on required training, and the importance of creating a learning culture within the public service.

The School supports deputy head accountabilities with respect to leadership and professional development across the public service by identifying organizational needs and designing and delivering high-quality, practical programs that address the key development needs of public service employees.

As a common service organization under the Treasury Board's Common Services Policy[iv], the School's curriculum is designed to support public service accountabilities and to respond to leadership competencies and government priorities. As an optional service provider, the School continuously responds to the needs of the public service in the most efficient and effective manner possible.

The School supports Public Service Renewal and its Excellence Agenda by contributing to the renewal of the workforce and workplace by offering a broad suite of courses to advance the agenda.

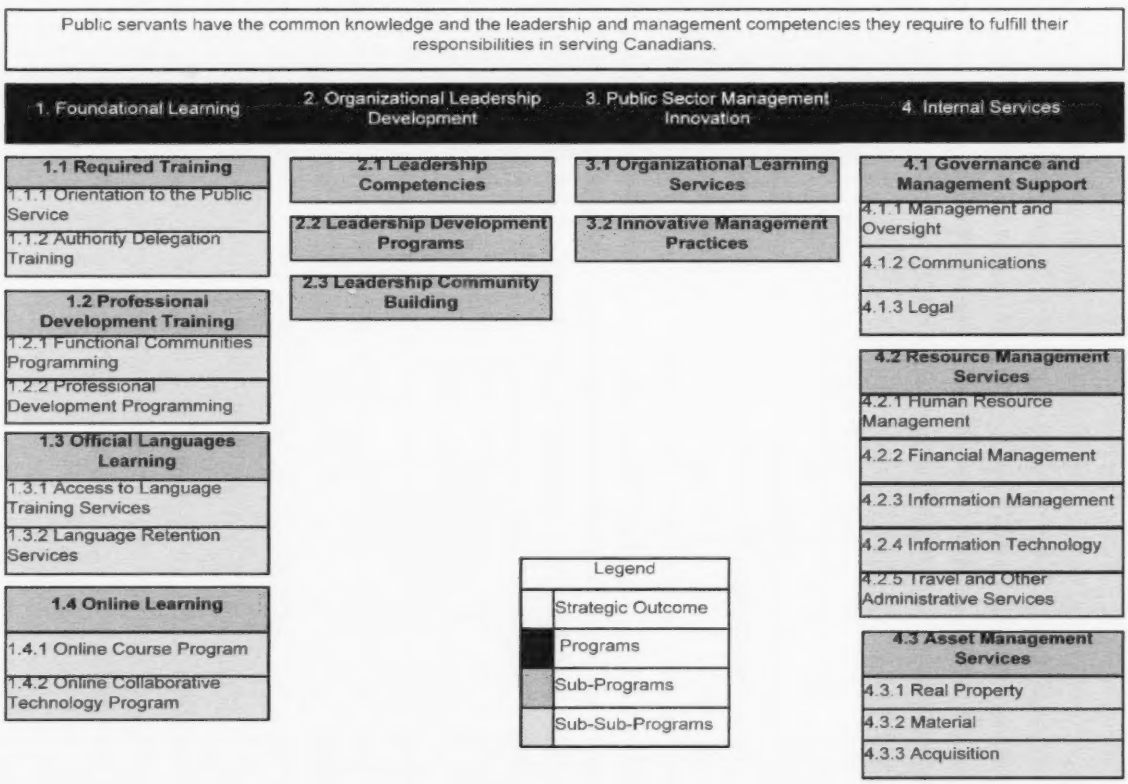
Moving forward, the newly established Deputy Minister Canada School of Public Service Advisory Committee will provide a forum for consultation, collaboration and discussion on the School's strategic agenda and emerging public service-wide learning priorities.

Strategic Outcome and Program Alignment Architecture (PAA)

The School has a single strategic outcome: "Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians." Four programs support this strategic outcome:

- Foundational Learning
- Organizational Leadership Development
- Public Sector Management Innovation
- Internal Services

The chart below illustrates the School's complete framework of programs, sub-programs and sub-sub-programs, which roll up and contribute to progress in achieving the strategic outcome.



Organizational Priorities

Priority	Type[1]	Strategic Outcome and/or Programs
Supporting a more focused learning agenda for the public service	New	**Strategic Outcome:** Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians. **Program 1**: Foundational Learning **Program 2**: Organizational Leadership Development **Program 3**: Public Sector Management Innovation

Description

Why is this a priority?

The School will review its strategic directions and priorities to ensure that its learning services reflect government priorities and support organizational, functional community and enterprise-wide learning needs while remaining forward looking and cost effective in delivering on its mandate and strategic outcome.

Plans for meeting the priority

The School will undertake the following activities to meet this priority:

- Strengthen the School's Performance Management curriculum to support high performance in the workplace by equipping employees at all levels with the knowledge and skills they require to carry out their roles and responsibilities in accordance with Treasury Board Secretariat's workforce and performance management guidelines.
- Advance the School's strategic directions and priorities, in consultation with the organization's newly established advisory committee, through the identification of emerging learning needs in support of transformation, efficiency and high performance across the public service.
- Leverage technology and enhance existing relationships with partners in academia and the private sector with a view to providing an increasingly collaborative approach to the delivery of learning services across the public service.

[1] Type is defined as follows: **previously committed to** – committed to in the first or second fiscal year prior to the subject year of the report; **ongoing** – committed to at least three fiscal years prior to the subject year of the report; and **new** – newly committed to in the reporting year of the RPP or DPR.

- Expand the School's targeted business development activities, with a focus on harnessing new opportunities for collaboration with other government departments and functional communities, and strengthening relations with policy leads, regional federal councils and practitioners specialized in Human Resources learning.
- Foster an enterprise-wide approach to learning in order to maximize efficiency, avoid duplication and ensure continuity of skills and knowledge across the public service. This approach supports the public service's Human Resources Modernization initiative.

Priority	Type	Strategic Outcome and/or Programs
Management of Change	Previously committed to	**Strategic Outcome:** Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians. **Program 1**: Foundational Learning **Program 2**: Organizational Leadership Development **Program 3**: Public Sector Management Innovation **Program 4**: Internal Services

Description

Why is this a priority?

The School will review its business operations with a renewed focus on alignment with government priorities, collaboration and efficiency while continuing to offer quality learning solutions that equip public service employees with the common knowledge and skills necessary to successfully implement transformative change across the public service.

Plans for meeting the priority

The School will undertake the following activities to meet this priority:

- Deliver strategically aligned learning solutions, using a variety of delivery modes, while leveraging technology and social media to support the public service-wide priorities of transformation, innovation and efficiency.
- Advance the School's strategic agenda, in consultation with the organization's new advisory committee, in support of effective decision making, strategic management and stability in the organization.
- Leverage the capabilities of the School's Integrated Learning Management System (I-LMS) in moving towards a common learning platform, with the intent of facilitating collaborative initiatives with partners and stakeholders and access to learning services across the public

service.

- Capitalize on opportunities emerging from the Government of Canada's Open Government Strategy of Open Information, Open Data, and Open Dialogue by identifying innovative ways to transform access to learning through the redesign of the School's data management practices, information systems and engagement strategies.
- Centralize the corporate management of the School's teaching faculty through the School's Faculty Office. The Office will act as a focal point for the development of a comprehensive approach to managing the School's faculty, collaborating at all levels of the organization to ensure optimal capacity and quality of learning services.

Risk Analysis

As a departmental corporation, the School operates in a rapidly changing environment as client organizations work to transform and streamline their operations. The School actively monitors its operational environment and integrates strategic risk management in accordance with the details outlined in its Corporate Risk Profile to ensure ongoing delivery of its mandate and organizational priorities.

The School's Corporate Risk Profile identified three areas of risk to be strategically managed in 2013–14:

- the relevance of the School's curriculum and the delivery of its products and services;
- maintenance of the School's market share in order to sustain operations and the delivery of its learning; and
- the ability to ensure adequate and timely capacity to meet client learning needs.

A key component of the School's risk management strategy is to ensure that a streamlined analysis and monitoring process is in place to ensure the ongoing review of the School's curriculum. In 2013–14, the process for curriculum development and product release will be streamlined to enhance the timeliness of the delivery of learning solutions while remaining cost effective and strategically aligned with government priorities. The School will also focus on implementing an enterprise-wide approach to learning that leverages existing collaborative relationships to advance performance management across the public service and expand on flexible learning delivery modes. The role of social media in support of the School's mandate will also continue to be expanded over the year.

To ensure market share sustainability, the School will place a renewed focus on its brand recognition and value proposition, enhancing awareness of its learning services while promoting the School's offerings to client organizations as a cost-effective and strategic investment in organizational performance management. Through the expansion of its regional and online programming, the School will increase access to its learning products and services across Canada. At the same time, the School will build its corporate intelligence with respect to organizational training needs, informing the strategic alignment of the School's financial and human resources investments.

Over the last several years, the School has managed significant reductions to its human resources capacity in an effort to seek efficiencies and "right-size" the organization. Moving forward, the School will focus on building and maintaining the capacity required to be responsive to client needs and support the School's learning services. In particular, changes will continue to be made in the management of human resource capacity to ensure that required competencies are the key drivers for the School's retention strategy and vacancy management.

Ongoing changes in technology will continue to provide opportunities to work in new ways, transforming the way the School conducts its business and delivers learning services. The School will therefore work to capitalize on the capabilities of the I-LMS by moving towards a common learning platform across the public service, facilitating collaboration with partners and stakeholders and increasing the enterprise-wide accessibility of learning services.

In 2013–14, the School will continue to support the Government of Canada's priority of seeking efficiencies by developing an enterprise-wide approach to learning that is both innovative and cost-effective; capitalizing on opportunities to collaborate across departments and agencies; and ultimately equipping the public service with the common knowledge and skills required to re-engineer government operations while sustaining service excellence for Canadians.

Planning Summary

Financial Resources (Planned Spending — $ Thousands)

Total Budgetary Expenditures (Main Estimates) 2013–14	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16
98,464	98,464	95,738	95,439

Human Resources (Full-Time Equivalents — FTEs)

2013–14	2014–15	2015–16
679	662	662

Planning Summary Table ($ Thousands)

Strategic Outcome	Program	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16	Alignment to Government of Canada Outcomes
Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.	Program 1: Foundational Learning	72,488	74,699	56,831	55,958	54,409	54,239	Government Affairs – well-managed and efficient government operations[v]
	Program 2: Organizational Leadership Development	17,993	12,713	10,473	10,546	10,254	10,222	
	Program 3: Public Sector Management Innovation	10,468	8,443	9,113	9,178	8,924	8,896	
Sub-Total		100,949	95,855	76,417	75,682	73,587	73,357	

The decision to cease the direct delivery of language training and transition to a private sector-based delivery model in 2012–13 is the primary reason for the reduction in the School's planned spending in comparison with 2011–12.

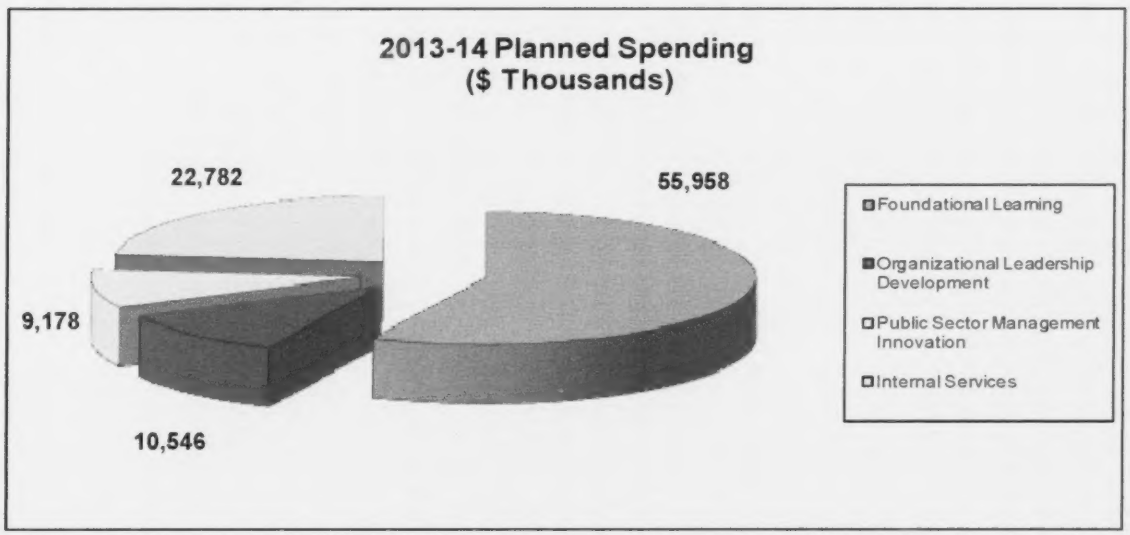
Planning Summary Table for Internal Services ($ Thousands)

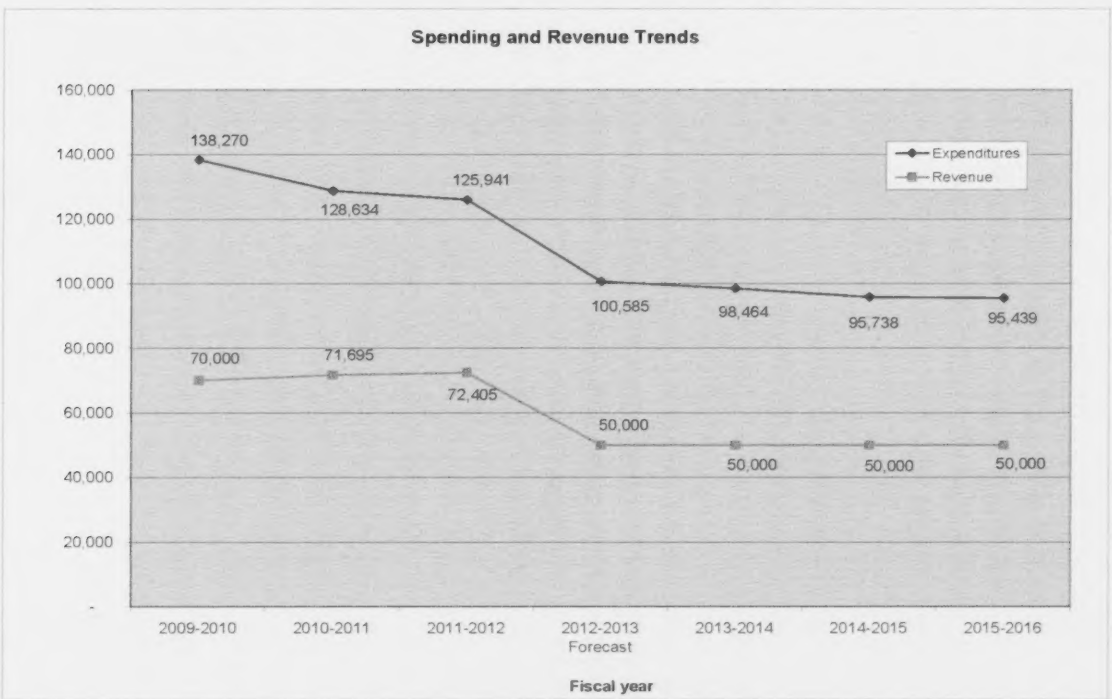
Program	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13	Planned Spending		
				2013–14	2014–15	2015–16
Program 4: Internal Services	27,685	30,086	24,168	22,782	22,151	22,082
Sub-Total	27,685	30,086	24,168	22,782	22,151	22,082

Planning Summary Total ($ Thousands)

Strategic Outcome Programs and Internal Services	Actual Spending 2010–11	Actual Spending 2011–12	Forecast Spending 2012–13	Planned Spending		
				2013–14	2014–15	2015–16
Total	128,634	125,941	100,585	98,464	95,738	95,439

Expenditure Profile





Estimates by Vote

For information on our organizational appropriations, please see the *2013–14 Main Estimates* publication.[vi]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome

The School has a single strategic outcome: "Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians." Four programs support this strategic outcome:

- Foundational Learning
- Organizational Leadership
- Public Sector Management Innovation
- Internal Services

The School was created to ensure that all public service employees have the required competencies and common knowledge to serve Canadians in the most efficient and effective way possible. To achieve this goal, the School offers a strong curriculum that focuses on the key skills and knowledge required by a dynamic public service that is constantly changing and adapting to the needs of its stakeholders and Canadians. The School also relies on the consistency of its training and learning activities to ensure that public service employees have the common skills and knowledge expected of them.

In 2013–14, through the School's curriculum management activities, the organization will work to ensure a curriculum that is cost-effective and aligned with equipping public service employees with the knowledge and skills necessary for high performance in the workplace, while effectively managing change, and maximizing productivity and transformation across the public service.

Strategic Outcome: Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

Performance Indicators	Targets
Number of learning activities that address leadership development, management competencies and common knowledge; number of participants	Approximately 900 learning activities Approximately 220,000 learner days (number of learners/participants multiplied by the number of days in training)

Percentage of public service employees who, after attending School learning activities, feel that the training provided responded to their learning needs	80 percent of learning activity participants feel that the training provided responded to their needs and was a worthwhile investment for their employer
Percentage of participants who report that their learning objectives were met through the leadership and management training received from the School	80 percent of respondents report that their learning objectives were met

Program 1: Foundational Learning

Program Description

The School, through its Foundational Learning program, contributes to building a professional workforce by providing the learning required for public service employees to serve Canadians. Four initiatives support this program:

- Required Training
- Professional Development Training
- Official Languages Learning
- Online Learning

Financial Resources ($ Thousands)

Total Budgetary Expenditures (Main Estimates) 2013–14	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16
55,958	55,958	54,409	54,239

Human Resources (FTEs)

2013–14	2014–15	2015–16
304	296	296

Program 1: Foundational Learning Expected Results	Performance Indicators	Targets
Public service employees' learning objectives are met in the foundational learning activities provided by the School	Percentage of participants who report that their learning objectives were met through the School's foundational learning activities	80 percent of respondents report that their learning objectives were met

Planning Highlights

The School will continue to build on existing relationships, including its collaborative work with the Office of the Chief Human Resources Officer, the Privy Council Office, the Treasury Board Secretariat and the Public Service Commission, in strengthening its Performance Management curriculum. This suite of courses is designed to equip employees at all levels of the public service with the knowledge and skills they require to carry out their roles and responsibilities in accordance with the Treasury Board Secretariat's workforce and performance management guidelines.

In 2013–14, the School will actively support the development of an Emergency Management and Security training curriculum. To this end, the School will work closely with the Treasury Board Secretariat, the Privy Council Office and lead security agencies to develop and deliver learning products and services that meet the needs of the security and identity management communities.

In response to emerging learning needs related to the new public service-wide transition to GCDocs, a comprehensive information management and recordkeeping system, the School will offer a suite of GCDocs learning products and services to convey lessons learned, best practices and the School's own organizational implementation strategy.

In an effort to advance the integration of technology and social media in its learning services, the School will continue to seek and develop relationships with other government departments and agencies interested in using I-LMS for their organizational learning needs. Further, the School will advance the implementation of a virtual classroom forum designed to be integrated with the School's I-LMS in support of public service employee learning across the country.

The School will continue to support official languages learning across the public service through several activities: the design and provision of e-learning products and services; research and development; pilot projects and transfer of findings to the industry; acting as a technical authority for pre-qualified suppliers of language training services under Public Works and Government Services Canada national standing offers; supporting public service employees in the development of their learning plans with respect to official languages; and setting standards and monitoring the quality of training provided by pre-qualified suppliers.

Program 2: Organizational Leadership Development

Program Description

The School strengthens the public service and contributes to Public Service Renewal by building the leadership competencies of existing and emerging leaders through leadership development programs.

Across government, there is renewed focus on leadership accountability. This reality, combined with an increasing number of employees and executives eligible for retirement, has increased demand for programs that develop leaders for a modern public service in a globalized environment. Three initiatives support this program:

- Leadership Competencies
- Leadership Development Programs
- Leadership Community Building

Financial Resources ($ Thousands)

Total Budgetary Expenditures (Main Estimates) 2013–14	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16
10,546	10,546	10,254	10,222

Human Resources (FTEs)

2013–14	2014–15	2015–16
67	65	65

Program 2: Organizational Leadership Development Expected Results	Performance Indicators	Targets
Learning objectives of public service managers, executives and senior leaders are met through organizational leadership development at the School	Percentage of public service managers, executives and senior leaders who report that their learning objectives were met in organizational leadership development activities at the School	80 percent of participants report that their learning objectives were met

Planning Highlights

Learning and professional development are essential to building the leadership capacity required for high performance in the public service, now and in the future. To address this need, the School will expand its leadership development curriculum to include new programming for executives, new seminar series offerings and a new management fundamentals curriculum, all of which are designed to support knowledge building in areas such as leading change, innovation and performance management.

In an effort to provide comprehensive, cost-effective and flexible learning solutions for public service executives, the School will offer its new ConnEXion program, a two-year executive leadership development program, featuring a modular approach to learning that is based on individual learning needs and evolving government priorities. A flexible distance learning component and a virtual community connecting participants with leaders across the public service will also be provided to participants in this program. The organization will also offer a new Management Suite for New Executives, a cost-effective and modular suite of courses designed to support newly appointed executives in their transition to their new role, which focuses on developing essential management competencies.

Program 3: Public Sector Management Innovation

Program Description

The School enhances the performance of the public service by disseminating innovations and leading practices in public management and providing public service organizations with advice and support regarding learning and change management. Two initiatives support this program:

- Organizational Learning Services
- Innovative Management Practices

Financial Resources ($ Thousands)

Total Budgetary Expenditures (Main Estimates) 2013–14	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16
9,178	9,178	8,924	8,896

Human Resources (FTEs)

2013–14	2014–15	2015–16
69	68	68

Program 3: Public Sector Management Innovation Expected Results	Performance Indicators	Targets
Public service organizations have access to tools and services to help them integrate learning, manage change and innovate	Number of outreach activities and Public Sector Management Innovation advisory services and tools provided to public service organizations	30 organizations provided with learning advice/services
Public service organizations integrate learning, manage change and innovate by adapting best practices	Degree of satisfaction of public service organizations with the School's Public Sector Management Innovation advisory services	Satisfaction rate of 80 percent

Planning Highlights

In 2013–14, the School will continue to provide leaders with peer-learning opportunities to discuss issues and priorities of common interest, build networks and share best practices while developing value-added niche interventions for federal organizations.

The School will continue to build on a variety of learning delivery models, with a particular focus on enhancing its curriculum, services and events, in order to equip the public service with the knowledge and skills necessary to manage change and transformation. As part of these efforts, the organization will advance its collaborative work with the Public Service Commission and the Office of the Chief Human Resources Officer in offering leadership and workforce management learning services.

The School will continue to deliver learning solutions that contextualize current and emerging international issues to ensure that public service leaders are equipped with the knowledge necessary to situate their respective departments and the Government of Canada within a global context and engage strategically on the international front.

Program 4: Internal Services

Program Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization.[2] Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Financial Resources ($ Thousands)

Total Budgetary Expenditures (Main Estimates) 2013–14	Planned Spending 2013–14	Planned Spending 2014–15	Planned Spending 2015–16
22,782	22,782	22,151	22,082

Human Resources (FTEs)

2013–14	2014–15	2015–16
239	233	233

Planning Highlights

Following the arrival of a new Deputy Minister/President in October 2012, the School will review its current operations and management to ensure alignment with established standards and Government of Canada best practices. As part of this transition, the organization's strategic directions will be informed by the School's newly established advisory committee, which will provide a forum for consultation, collaboration and discussion on the School's priorities and emerging learning needs across the public service.

As part of the School's faculty management activities, the organization will seek to build its instructor capacity by leveraging existing knowledge and expertise within the School and across the public service. This strategic approach will seek to provide the organization with a sustainable and cost-effective solution to meet the learning needs of the public service, now and in the future.

[2] Internal Services includes: Management and Oversight Services; Communications Services; Legal Services; Human Resources (HR) Management Services; Internal Audit; Financial Management Services; Information Management (IM) Services; Information Technology (IT) Services; Real Property Services; Materiel Services; Acquisition Services; and Travel and Other Administrative Services.

The School will prepare for the implementation of the Government of Canada's Common Human Resources Business Process and continue to strategically manage staffing and vacancies while streamlining its processes and repositioning its staffing framework to meet the requirements of a client service approach.

The organization will foster an enterprise-wide approach to governance and management by promoting the I-LMS as a centralized, comprehensive and collaborative tool to be used across the public service.

In support of the *Values and Ethics Code for the Public Sector*, the School will implement its own organizational Code of Conduct. To this end, the School will undertake a number of activities, including developing procedures and resources related to ethical behaviour, while promoting employee dialogue and the sharing of best practices through a variety of forums, including a discussion forum and a community of practice.

The School will capitalize on opportunities emerging from the Government of Canada's Open Government Strategy and Recordkeeping Directive by rethinking the design of the School's data management practices, information management system and engagement strategies. Furthermore, the School will continue its transition to GCDocs in order to increase collaboration and information sharing across the organization.

As part of the organization's Service Excellence Strategy, the School will continue to build and strengthen relations with stakeholders in an effort to improve the quality of the School's services, focusing on four key areas: client service experience, client engagement, service and standards and client service culture.

Section III: Supplementary Information

Financial Highlights

Future-Oriented Condensed Statement of Operations and Departmental Net Financial Position
For the Year (ended March 31)
($ Thousands)

	$ Change	Forecast 2013–14	Estimated Results 2012–13
Total expenses	-661	112,269	112,930
Total revenues	0	50,000	50,000
Net cost of operations before government funding and transfers	-661	62,269	62,930
Departmental net financial position	1,198	-426	-1,624

No significant changes to expenditures are anticipated for the upcoming fiscal year.

Future-Oriented Condensed Statement of Financial Position
For the Year (ended March 31)
($ Thousands)

	$ Change	Forecast 2013–14	Estimated Results 2012–13
Total net liabilities	-2,464	8,071	10,535
Total net financial assets	-584	4,478	5,062
Departmental net debt	-1,880	3,593	5,473
Total non-financial assets	-683	3,166	3,849
Departmental net financial position	1,198	-426	-1,624

The liabilities will decrease primarily due to anticipated payout of severance liabilities and associated reduction of future obligations for this item.

Future-Oriented Financial Statements

The financial highlights presented in this Report on Plans and Priorities are intended to serve as a general overview of the School's financial position. More information is available on the School's Web site.[vii]

List of Supplementary Information Tables

All electronic supplementary information tables listed in the 2013–14 Report on Plans and Priorities can be found on the School's Web site.[viii]

- Greening Government Operations
- Sources of Respendable Revenue
- Upcoming Internal Audits and Evaluations over the next three fiscal years

Tax Expenditures and Evaluations Report

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[ix] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Other Items of Interest

Organizational Contact Information

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Endnotes

[i] *Public Service Modernization Act*, http://laws-lois.justice.gc.ca/eng/acts/P-33.4/

[ii] *Canada School of Public Service Act,* http://laws-lois.justice.gc.ca/eng/acts/C-10.13/

[iii] Policy on Learning, Training and Development, Treasury Board of Canada Secretariat, http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12405

[iv] Common Services Policy, Treasury Board of Canada Secretariat, http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12025

[v] Government of Canada Whole-of-Government Framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

[vi] *2013–14 Main Estimates*, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/me-bpd-eng.asp

[vii] Future-Oriented Financial Statements, Canada School of Public Service, http://www.csps-efpc.gc.ca/About_Us/currentreport/index-eng.aspx#fofs

[viii] Supplementary Information Tables, Canada School of Public Service, http://www.csps-efpc.gc.ca/About_Us/reportonplansandpriorities2013-2014/index-eng.aspx#s3.3

[ix] *Tax Expenditures and Evaluations*, Department of Finance, http://www.fin.gc.ca/purl/taxexp-eng.asp